

ESTIMATES COMMITTEE

1958—59

FIFTY-FIRST REPORT

(SECOND LOK SABHA)

MINISTRY OF RAILWAYS

Action taken by Government on the Recommendations of the
Estimates Committee contained in their Thirty-first Report
(First Lok Sabha) on Finance and Accounts



LOK SABHA SECRETARIAT
NEW DELHI

April 1959, Chaitra 1881 (Saka)

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C O R R I G E N D A
TO
FIFTY-FIRST REPORT OF THE ESTIMATES COMMITTEE
ON ACTION TAKEN BY GOVERNMENT ON THE RECOMMENDATIONS
CONTAINED IN THE 31ST REPORT (1ST PART)
(SABHA) ON THE MINISTRY OF RAILWAYS - FINANCE
AND ACCOUNTS

Page 6, Col.3, line 18; read 'be' for 'have'

Page 7, Col.3, line 12; delete 'the'

Page 7, Col.3, lines 13-14; read 'addition'
for 'additional'

Page 8, Col.4, line 9; read 'in' for 'is'

Page 10, Col.1, read '16' for '6'

Page 19, Col.3, line 13; read 'preceding'
for 'proceeding'

Page 24, Col.3, line 13; read 'Further'
for 'For the'

Page 25, Col.3, line 5; read 'great' for
'grate'

Page 26, Col.4, last line; read 'materials'
for 'materials'

Page 27, Col.4, line 9; read 'casting' for
'costing'

Page 29, Col.4, line 25; insert 'to' after
'compared'

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**Elected w.e.f. 17-9-1958 *vice* Shri J. Rameshwar Rao resigned.

***Elected w.e.f. 23-9-1958 *vice* Smt. Renuka Ray resigned.

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††Elected w.e.f. 17-12-1958 *vice* Shri Vijayram Raju resigned.

INTRODUCTION

I, the Chairman of the Estimates Committee, having been authorised by the Committee, present this Fifty-first Report of the Estimates Committee of the Lok Sabha on action taken by Government on the recommendations/conclusions contained in the Thirty-first Report of the Estimates Committee of the First Lok Sabha on the Ministry of Railways.

2. The Thirty-first Report of the Estimates Committee was presented to the Lok Sabha on the 28th May, 1956. The Government furnished their replies indicating action taken on the recommendations/conclusions contained in this Report between the 11th December, 1956 and the 30th June, 1958. The Ministry was requested to furnish clarifications on certain points arising out of their replies. The replies (including the replies to points for further clarification) were examined by the Study Group of the Estimates Committee on the 27th February, 1959. This Report includes the replies of Government to the original recommendations of the Committee as well as replies to points for clarification.

3. The Report has been divided into three Chapters, that is,

I. Report.

II. Recommendations that have been accepted by Government.

III. Replies of Government that have been accepted by the Committee.

4. An analysis of the action taken by Government on the recommendations contained in the Thirty-first Report (First Lok Sabha) is given at Appendix I.

BALVANTRAY G. MEHTA,

Chairman,

Estimates Committee.

NEW DELHI;

The 15th April, 1959.

The 25th Chaitra, 1881 (Saka).

I

REPORT

The Estimates Committee, in paras 58 to 62 of their 31st Report (First Lok Sabha), observed that it was very necessary to know in any competitive industry or commercial organisation, the cost incurred on each separate activity of the organisation and the returns accruing from it, primarily for assessing efficiency and therefore recommended that before the Railways were faced with competition from other modes of transport, they should set about re-organising the techniques of their accounting and to adapt the modern refinements to the extent suitable to their conditions of working. For this purpose a procedure should be worked out by an experienced Accounts Officer to implement the recommendations regarding the necessary refinements in accounting techniques. The Ministry, in their reply stated, that the Committee's recommendation was accepted in principle and that an Officer of the Railway Board had been entrusted with that task.

The Committee, thereupon, requested the Ministry in August 1958 to furnish further information as to whether the Officer had concluded his examination and submitted his report. *The Committee regret to observe that the necessary information has not been furnished by the Ministry so far and suggest that a copy of the Report of the Officer concerned may be furnished as soon as possible for the information of the Committee.*

II

RECOMMENDATIONS THAT HAVE BEEN ACCEPTED BY GOVERNMENT

Serial No. Reference as in Appendix Paragraph VIII to the No. of the 31st Report report	Summary of Recommendations/conclusions	Government's replies
1	2	3
2	19-20	4

The Committee consider that the procedure adopted for the control of expenditure on the Railways is unsatisfactory and requires improvement. In respect of revenue expenditure, the scrutiny of the money spent and control are at present limited to seeing that the budget allotments are not exceeded, that the expenditure has been properly sanctioned and that the canons of financial propriety are observed. Control is, therefore, exercised largely with a view to fulfilling the requirements of Appropriation Audit. The expenditure actually incurred is not correlated to performance and scrutiny and control are not exercised so as to see whether an increase or decrease in performance is reflected in the related items of expenditure. The Committee would observe that the services rendered by the Railways namely, transport, have a commercial value, and are measurable in quantitative

The Board accept the recommendation that managerial control is necessary for ascertaining wastage and improving efficiency and for an adjustment of expenditure with changes in performance. Attention is invited in this connection to the reply to the recommendation under item 7 of App. VIII to the same report.

[*Ministry of Rlys. O.M. No. 56-B(C)-6000/Recommendation (31), dated 2-4-57.*]

terms. Moreover, they earn a revenue directly related to the quantum of the Services. Managerial control would, therefore, reveal wastage and inefficiency and would also help in a flexible adjustment of expenditure almost simultaneously with changes in performance.

3 21—22

The first requirement of an efficient system of managerial control is a satisfactory system for analysing and compiling the various statistics of performance. A correlation of the expenditure with performance is the next step necessary. A mere comparison of the total expenses under any particular head either of the various units for the same period or of the same unit for different periods serves no useful purpose since these expenses are affected by very many varying factors.

4 23

All expenditure should, as far as possible, be expressed in terms of cost per unit of service. No satisfactory unit of comparison can perhaps be evolved in most cases but that an attempt has already been made in this direction in the published Statistics Vol. II of the Annual Report on Railways wherein various service units have been adopted depending in each case on the nature of the expenditure.

The comments made by the Committee regarding the pre-requirements for managerial control are noted. Investigations are being made with a view to evolving suitable techniques for comparison of performance with expenditure in the case of two Demands. Improvements to the compilation of statistics of performance will be considered in the light of experience gained in the attempt to correlate expenditure with performance under these demands. Attention is invited in this connection to the remarks offered against item 7.

[Ministry of Rlys. O.M. No. 56-B(C)-6000/Recommendations (31), dated 2-4-1957].

Noted.

[Ministry of Rlys. O.M. No. 56-B(C)-6000/Recommendations (31), dated 11-12-1956].

§ 24—29

The Committee have noticed that though voluminous statistics are available in the Rly. Board's statistical publication, they do not appear to have been put to any substantial use in the control of expenditure. The Committee have, themselves, undertaken a study of expenditure statistics for the year 1953-54 and have examined some 48 items pertaining both to the Broad Gauge and Metre Gauge. Certain general conclusions arrived at by the Committee as a result of this study are as shown below :—

(i) There are wide variations in the cost of service under all the heads between the various railways during the year 1953-54.

(ii) A comparison of the cost per unit of service during 1953-54 with 1938-39 revealed that while in the case of some services the increase has been only about 50% or so, in others, the increase has been of the order of 400 to 500%.

(iii) In almost all cases immediately after the integration of the Zonal Railways, the level of expenditure has generally risen to correspond to that of the less efficient integrated

The recommendation has been accepted. The Board have entrusted the Efficiency Bureau with the detailed examination of causes of variations in unit costs on Zonal Railways in the light of the observations made by the Estimates Committee.

[Ministry of Rlys. O.M. No. 56-B(C)-6000/ Recommendations (31), dated 30-9-1957].

units. It appeared that steps were not taken at the time of integration to make a comparative examination of the cost of service in the integrated units to ascertain the reasons for the better performance of some of the units, and thereafter to see that the standard of performance for the better units became the standard for the integrating railways as a whole.

(iv) Some of the Railways have consistently poor performances to their credit in certain services. Attention has, therefore, particularly to be focussed on these railways and on these items of services to ascertain the particular conditions prevailing on those railways with a view to seeing how far they could be rectified.

After considering the explanations offered by the Railway Board, the Committee have come to the conclusion that a completely satisfactory explanation would only be possible by a detailed examination of the corresponding figures at lower levels of organisation, and that a detailed examination by an expert is necessary so as to work out deviation factors for these causes by the application of which actual performance could be compared with standards.

6 The Committee consider that the present statistics comparing expenditure with performance are insufficient for an effective review since they are compiled for the Zonal Railways as a whole. They, therefore, consider that unless attention is given to performance at all levels including the lowest level review at the highest level by itself would be practically useless.

The recommendation is accepted. The question of fixing proper units of performance against which expenditure may be rated at different levels is under examination.

[Ministry of Rlys. O.M. No. 56-B(C)-6000 Recommendations (31), dated 11-12-1956].

7 The Committee realise that a number of steps, as indicated below, will have to be taken before it is possible to institute a managerial control of expenditure under Ordinary Working Expenses :—

The Board agree that the pre-requisites for introducing any satisfactory system of managerial control of expenditure under “working expenses” are as indicated in this recommendation. A detailed study of the various causes affecting the expenditure relating to each unit of performance will have to be carried out. As a beginning therefore, the Board remitted the study of managerial control over performance in regard to Demand 6 Operation—Staff, to a committee of officers consisting of the F.A. & C.A.O. of a railway and the Economic Adviser to the Railway Board. Their report on the subject which has since been received, is under examination in the Board’s Office. In the light of the experience gained in attempting correlation with performance under this Demand, the Board propose to extend the

(i) The items of expenditure will have to be separately analysed as “controllable” and “Non-controllable”.

(ii) It will have necessary to ascertain which statistics of performance should be correlated to the various items of expenditure.

(iii) An exhaustive study of the various causes affecting each of these correlated performance units will have to be carried out and a procedure for making a quantitative assessment of their effect as far as possible worked out.

(iv) To facilitate expenditure control for many items of expenditure, units such as major sheds, marshalling yards, stations etc. will have to be separately considered and individual attention paid to them.

8 32

The Committee wish to make it clear that they do not propose that the procedure of managerial control should be adopted in substitution of the existing system of Appropriation Control which will have to continue so long as the present form of Budget continues. They, therefore, suggest that the pending reforms in the latter the new procedure would be an additional necessary in the interests of economy of expenditure and efficiency of working.

9 35

The Committee are of the opinion that the Productivity Tests of capital works sanctioned on financial grounds which were held in abeyance during the war, should be reintroduced and that the application of these tests should not be confined only to items that come up now in the ordinary course, but should also apply to works which would have come for scrutiny after 1950 if the rules had not been held in abeyance.

13 50

A regular analysis of workshop statistics, not merely with reference to the performance in varying periods but also comparing the performance with that of another similar unit,

experiment to other Demands. Similar correlation under Demand 7 is also under the consideration of the Board, at present.

[Ministry of Rlys. O.M. No. 56-B(C)-6000/Recommendation (31), dated 2-4-1957].

The conclusion is noted.

[Ministry of Rlys. O.M. No. 56-B(C)-6000-/Recommendations (31), dated 11-12-1956].

The Board have accepted the recommendation. Necessary instructions to Railways have also been issued.

[Ministry of Rlys. O.M. No. 56-B(C)-6000/Recommendations (31), dated 11-12-1957].

The performance of individual workshops on each railway in respect of unit repairs to locomotives and repairs of other rolling stock, average cost of repairs, out-turn, value of articles manufac-

should be very useful in effecting economies and improving efficiency.

tured and break-down of cost into material and labour is being analysed and compared with the performance of previous periods as also with the performance of other units carrying out similar work. As regards inter-unit comparison of performance and efficiency obtaining in workshops on different railways, there exist many difficulties in the way of implementing this recommendation is that:

(a) working conditions vary considerably from workshop to workshop : number of working hours per week is not uniform, payment of local allowances in some workshops enhances the man-hour rate, and age, condition and design of plant and machinery affect quality and quantity of output etc.

(b) Operating usage and conditions on various open lines have a bearing on the standards and practices obtaining in different workshops ;

(c) The scope and extent of shed and shop repairs vary from railway to railway.

The means of overcoming these difficulties with a view to introduce uniform production and accounting procedures are under examination in

the Board's Office in consultation with Railway Administration.

[Ministry of Rlys. O.M. No. 56-B(C)/Recommendations (31), dated 21-1-1957]

The Committee learnt with surprise that the statistics for some of the major workshops were not readily available and it took some considerable time for the Railway Ministry to supply the information. Even then the information has not been complete.

The Committee desired information to be supplied in regard to individual workshops on a yearly basis since 1938-39. This information was compiled only with effect from 1952, prior to which date only certain important items of locomotives, carriage and workshop repair statistics were consolidated for record purposes in the Board's Office, the details being kept by railways and gauges and not workshop wise in the Monthly abstract. Therefore it took some time for the railways to collect information from their different units. Further, certain additional data desired by the Committee, e.g., value of manufactured articles, cost of workshop buildings and equipments, a statistics of manhours and General on cost percentages never formed part of the workshop repair statistics. The information relating to the earlier years could not be obtained owing to non-availability of old records in certain cases dislocation of old records of Kanchrapara Workshops during partition or non-recovery, after partition of the records of *ex.* B.A. Railway's C.M.E's office from E. B. (Pakistan) Railway and certain other workshops having been switched over during the war to munition work for the Defence Ministry. In the case of certain of the

workshops of the *ex-Indian State Railways* the required details relating to pre-regrouping period were not maintained by them.

Attention is, however, invited to the replies to the recommendations Nos. 13 and 16 of this Report regarding the action proposed for the future.

[*Ministry of Rlys. O.M. No. 56-B(C)-6000/Recommendations (31), dated 5th September, 1957*]

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The Committee note that the costs of operation in certain workshops are less than elsewhere. They consider that advantage of this lower cost of production should be taken by undertaking work for other Zonal Railways in these workshops, wherever possible. This point should also be borne in mind when locating workshops, especially those which are likely to have spare capacity after meeting the actual requirements of a particular zone, so that, as far as possible, they might be located in those areas where costs of working are comparatively lower.

16

The capacity as available in all the workshops of the Railway is fully booked for their own use. However, when there is spare capacity available in any of the workshops, it is utilised for the work of other Zonal Railways.

As regards locating workshops at places where the cost of production is low, the Railway Board have always kept this in view along with the other important factors also taken into consideration when locating such workshops.

[*Ministry of Rlys. O.M. No. 56-B(C)-6000/Recommendations (31), dated 11th December, 1956*].

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54

The Committee find that there is at present no uniformity in the statistics regarding performance maintained in the various workshops, and

The Committee obviously refers here to the non-inclusion of the following items in the Railway Board's pamphlet entitled "Monthly Workshop

that full use is not being made of the information that is available. They are of the view that a detailed comparative examination of the nature proposed by them could lead to effective economies and increased efficiency. The Committee recommend that in addition to the present budgetary appropriation control, expenditure in workshops should also in future be subjected regularly to performance control, and the results for each of the major workshops indicated in the various individual Admin. Reports. A general survey should also be included in the Railway Boards Annual Report.

Repair Statistics" *vide* para 21 (Recommendation No. 5 of the Committee's 29th Report and Recommendation No. 14 of their 31st Report) :—

- (1) Percentage of "General-on-cost" levied on jobs undertaken in workshops.
- (2) Expenditure incurred on buildings and equipment separately under (i) Capital, (ii) D.R.F., and (iii) Other Revenue.
- (3) Value of articles manufactured for stock *viz.*, Loco. spare parts, carriage and wagon spare parts etc.
- (4) "Man-hours" worked and "Absentee man hours" in various workshops.

It is intended to include these particulars also in Board's pamphlet referred to above.

In this connection reference is invited to the reply already given to Recommendation No. 13 of this Report which covers these points as well.

In view of what is stated in the reply to recommendation No. 13 of this Report and the fact that the figures on individual shopwise basis are printed monthly in the Railway Board's Monthly Workshop Repair Statistics, it is not necessary to include these results again either in individual railways' Annual Narrative Reports of the Railway Board's Annual Administration Report.

[Ministry of Rlys. O.M. No. 56-B(C)-6000/Recommendations (31), dated 10th May, 1957].

19 58—62

The Committee would observe that it is very necessary to know in any competitive industry or commercial organisation, the cost incurred on each separate activity of the organisation and the returns accruing from it primarily for assessing efficiency. They, therefore, recommend that, before the Railways are faced with competition from other modes of transport, they ought to set about reorganising the techniques of their accounting and to adapt the modern refinements to the extent suitable to their conditions of working.

The Committee recommend that a procedure should be worked out by an experienced Accounts Officer to implement the recommendations regarding the necessary refinements in accounting techniques.

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The Committee would stress that the recommendation made by them regarding refinements in accounting techniques do not necessarily involve a conflict with the present requirements of Appropriation Audit. The Committee feel that the changes necessitated by application of modern Cost Accounting ideas can well be undertaken along with the present forms of accounting until such time as it may be found to be possible to modify the latter also.

The recommendation of the Estimates Committee is accepted in principle. An Officer of the Railway Board has been entrusted with the task of examining what refinements should be carried out in the accounting technique.

[Ministry of Railways O.M. No. 56-B(C)-6000/
Recommendations (31), dated 7-5-1957.]

Noted.

[Ministry of Railways O.M. No. 56-B(C)-6000/
Recommendations (31), dated 4-4-1957.]

The Committee observe that although the need for applying costing principles to Railway workshop accounting was stressed as long ago as 1924 by Sir Arthur Dickinson and successive Committees of Inquiry, such as, the Raven Committee in 1929, the Wedgwood Committee in 1937 and the Kunzru Committee in 1947, not much progress has been made in this regard so far. The Railway Workshops constitute a service department where rolling stock are repaired and maintained and considerable amounts of spare parts valued at approximately over Rs. 5 crores manufactured. For all these purposes reliable estimates of costs are necessary in order that rationalisation of methods could be adopted and inefficiency and waste could be traced and eliminated. The Committee note that an officer has been placed on special duty in October, 1955 to examine *inter alia* the procedure to be adopted for introducing a satisfactory system of costing in workshops.

The Committee suggest that in order to hasten the work of the officer placed on special duty to examine *inter alia* the procedure to be adopted for introducing a satisfactory system of costing in workshops, the following steps should be taken.

- (i) The officer should be assisted by other officers in his work, particularly by officers who were deputed recently to undergo

The Board accept in principle the desirability of introducing a satisfactory system of costing in Rly. workshops. The recommendations made by the Officer on Special Duty (Workshops) in his report are under examination in the Board's Office and a tentative decision has already been taken in regard to the introduction of an improved system of costing of locomotive repairs undertaken in Railway Workshops; and the Railways have been addressed for its implementation. The extension of costing principles to other activities of railway workshops will be considered in the light of experience gained during the implementation of the decision referred to above.

[Ministry of Railways O. M. No. 56-B(C)-6000/Recommendations (31), dated 19-2-1957].

- (i) The Officer on Special Duty quitted railway service prematurely on completion of the first part of his assignment *viz.*, general survey of the costing procedure followed in various railway workshops on the basis of which he submitted his report, together with recommendations for the introduction of a more satisfactory costing system in each major Railway Workshop. In continuation of his work, an officer who had been deputed abroad for study

special course in cost accounting etc., in workshops.

- (ii) The implementation of their recommendation should be carried out simultaneously with the work as and when the interim reports are received.

in cost accountancy in workshops and who has been associated with this work in Chittaranjan Locomotive Workshops, has been appointed for actual introduction of a satisfactory system of costing in Railway Workshops.

- (ii) The implementation of recommendations of the Officer on Special Duty *vide* (i) above after examination in the Board's Office, has already been taken in hand.

[Ministry of Railways O. M. No. 56-B(C)-6000/
Recommendations (31), dated 19-2-1957].

14

24 78 The Committee have examined the present system of classification of expenditure in Railway Accounts. They find that in many respects the analysis is not sufficient and requires improvement.

Noted. The report goes into no details, but improvements in classification are continuously under review.

[Ministry of Railways O. M. No. 56-B(C)-6000/
Recommendations (31), dated 4-4-1957].

25 81 The Committee consider that for an appreciation of the nature of improvement effected by the expenditure on Staff Amenities and Labour Welfare it should be further classified into Hospitals, Dispensaries, Schools, Institutes, etc. Similarly the expenditure under Unremunerative Operating Improvements should be classified under Marshalling Yards, Transhipment Yards, Lengthening of Loops etc.

Expenditure on Staff Amenities (Labour Welfare) and Unremunerative Operating Improvements are chargeable to Development Fund if above a specified monetary limit and to Open Line Works Revenue if below such limit (now Rs. 25,000 for Staff Amenities and Rs. 3 lakhs for Unremunerative Operating Improvements).

So far as the latter is concerned, *viz.*, Open Line Works Revenue, the expenditure is already being booked in the following detail :—

Staff Amenities

- (a) Hospitals and Dispensaries.
- (b) Child Welfare and Maternity Centres.
- (c) Health and Welfare Service.
- (d) Schools.
- (e) Institutes, Recreation Rooms, Sports grounds, Swimming Baths, Reading Rooms and Rest Houses.
- (f) Canteens and Rest Rooms for Workmen.
- (g) Cooling arrangements in Workshops.
- (h) Sanitation, Water supply, Roads, Lighting and Marketing facilities in Railway Colonies.

15

Operating Improvements.

A—Operational Methods

- (a) Water supply at stations for loco and traffic purposes—Improvements in.
 - (b) Infringements—Removal of
 - (c) Permanent way and curves—Regrading and Improving of.
 - (d) Loops.
 - (e) Catch-Sidings—Provisions, extension, realignment or modernisation of.
-

- (f) Electric Lighting of Sheds and stations.
 - (g) Train Control Equipment—Modern.
 - (h) Signalling and Interlocking.
- B—Telecommunication and Wireless.
- C—Accommodation Works.
- D—Stations Yards, Workshops, Sheds, Stores
Depots and Stores Yards—Remodelling.
- E—Station Building—Improvements, extension
and additions to.
- F—Office building—Improvements, extensions and
additions to.

16

It will be seen from the above that so far as the Head 'Open Line Works Revenue' is concerned expenditure is already being classified broadly in the detail desired by the Estimates Committee.

It is now proposed to classify expenditure under Development Fund also broadly under the details given above. It may, however, be added that modifications in the general structure of the classification may be necessary as a result of the examination of classification of expenditure in the light of items 19, 20, 24 and 28 of this report of the Estimates Committee.

[Ministry of Railways O.M. No. 56-B(C)-6000/
Recommendations (31), dated 10-5-1958]

The Committee would point out that at the time of presenting the budget the works expenditure is shown in the Rolling Stock, Works and Machinery Programme under certain broad categories. But due to the insufficiency of classification of expenditure the actual expenditure cannot be brought out under the same detailed heads as shown in the programme. The Committee consider this a defect which should be rectified early.

Accepted.

Commencing with the figures of actuals for 1955-56, arrangements have been made to get the figures of actual expenditure in the detail referred to in paragraph 82 of the Report.

[Ministry of Rlys. O.M. No. 56-B(C)-6000/
Recommendations (31), dated 11-12-1956]

The Committee desire that detailed information regarding works expenditure should be shown separately for each of the Railways in the Administration Reports of the concerned Railways and of the Railway Board. To the extent possible, it should also be shown separately for each unit of working such as the District, Division, Major stations, Marshalling yards, etc.

The recommendation has been accepted and necessary instructions have been issued to Railways for its implementation.

[Ministry of Rlys. O.M. No. 56-B(C)-6000/
Recommendations (31), dated 25-1-1958].

The Committee consider that there are many minor matters in which changes in classification are required and that an examination of all such matters should be undertaken in details and necessary changes in classification rules effected early.

Noted. The report goes into no details, but improvements in classification are constantly under review and whenever any improvement is considered necessary, such improvement is effected.

[Ministry of Rlys. O.M. No. 56-B(C)-6000/Recommendations (31), dated 4-4-1957].

The Committee consider that the main defect in the Railway Budget at present is that the funds provided are not correlated to performance. They are, therefore, of the opinion

The Committee's conclusion is noted. While it is agreed in principle that it would be desirable to link estimates of expenditure with estimates of performance, the evolution of a suitable technique

that the budget for a commercial organisation like the Railways should be flexible one, with the estimates of expenditure closely linked with estimates of performance.

for such linking requires considerable study since there are many important items of expenditure which tend to vary in the same direction as performance but not proportionately to the variation in performance. These studies have been initiated, but are likely to take considerable time to complete. In the meantime, it may be stated that the financial budget has to be for a definite figure of expenditure and this may be effected by many factors other than variation in performance. Flexibility exists to the extent that expenditure on staff, materials etc. is constantly adjusted to what is necessary when there is a fall in the quantum of work and revised estimates form the basis of supplementary demands, when a rise in the quantum of work, *inter alia*, results in the need for higher expenditure than the grant already taken.

[Ministry of Rlys. O.M. No. 56-B(C)-6000/Recommendations (31), dated 11-12-1956].

The Committee appreciate that a number of accounting changes are necessary before the form of the Railway Budget could be changed from a financial to a managerial one. Nevertheless they desire that the Ministry should undertake without delay an examination of the matter and take suitable preliminary steps to that end.

The problem of accounting changes necessary for managerial control is being examined. In this connection please refer to remarks against recommendation 29 of this Report.

[Ministry of Rlys. O.M. No. 56-B(C)-6000/Recommendations (31), dated 11-12-1956].

- 31 90 The Committee consider that there is no reason why information regarding anticipations of performance should not find a place in the Explanatory Memoranda even now, when such information is utilised to a large extent in framing the Budget.
- 32 91 The Committee desire that the periods covered in the Explanatory Memoranda should be increased so that the trends of expenditure over a longer period under the Demands and their Sub-Heads are readily available for comparison purposes. They consider that the number of years proceeding the year under review to be covered in the Memorandum should be at least five.
- 34 93 The Committee have examined whether the present organisation on the Zonal Railways for the compilation of budget, and accounts and for rendering financial advice to the administrations is satisfactory, and have noticed that the organisation on the Zonal Railways has not been geared to meet the conditions arising from the two Five Year Plans.
- Attention is invited to the remarks against recommendation 29 of this Report. Targets set for performance are even now mentioned in general terms in the budget documents.
- [Ministry of Rlys. O. M. No. 56-B(C)-6000/Recommendations (31), dated 11-12-1956].
- Accepted in principle.
- [Ministry of Rlys. O. M. No. 56-B(C)-6000/Recommendations (31), dated 11-12-1956].
- The organisation under the Financial Adviser & Chief Accounts Officer of the Zonal Railways has been progressively strengthened for meeting the additional work load in regard to accounting as well as financial advisory functions both during the first Plan, as also for the present and anticipated increase in the work load as a result of the Second Plan. The requirements have been carefully assessed keeping in view the needs of each Rly. and in order to find suitable qualified personnel to fill the increased cadre, *ad hoc* recruitment has been resorted to in different categories, both gazetted and non-gazetted.
- [Ministry of Rlys. O. M. No. 56-B(C)-6000/Recommendations (31), dated 24-4-1957].

III

REPLIES OF GOVERNMENT THAT HAVE BEEN ACCEPTED BY THE COMMITTEE

Serial No. as in Appendix VIII to the 31st Report	Reference to Paragraph No. of the Report	Summary of Recommendations/conclusion	Governments replies
1	2	3	4

1 6 The Committee recommend that for purposes of assessing the exact cost of the Accounts and Financial organisation, the expenditure booked thereon should be separately maintained.

The Railway Board's office is a composite body dealing with all aspects of Railway Administration in respect of policy and procedure and is not exactly parallel in organisation to a zonal Railway. There can be no clear line of demarcation between the finance and accounts and other functions of an integrated body like the Railway Board. It is, therefore, difficult to make a distinction and segregate the expenditure on the officers and the staff in the Board's Office as pertaining to any particular branch of railway function. Besides, the division of expenditure on office contingencies, the cost of stationery, the cost of leave salary and other contri-

butions between the various branches would not be possible without the introduction of a very elaborate machinery for the purpose. Further out of the total expenditure of Rs. 47 lakhs on the Board's organisation in 1955-56, the approximate amount in respect of finance and accounts would be of the order of Rs. 8 lakhs which is insignificant compared to the expenditure of Rs. 384 lakhs on finance and accounts on the railways where the demarcation is clearly made. It is therefore considered that the refinement now proposed which is of small practical value and which would necessitate a disproportionately complicated procedure is not justified.

[Ministry of Rlys. O.M. No. 56-B(C)-6000/Recommendations (31), dated 2-4-1957].

The Committee desire that Productivity tests should be undertaken in respect of construction of quarters for officers in the officers colony in the Diplomatic Enclave in New Delhi, which were constructed at a cost of Rs. 21.23 lakhs, but the rent on which is expected to be only Rs. 12,534 per annum, that is, less than 1% of the capital cost. The Committee feel that this is a very low return on the capital invested and desire that a review should be undertaken of the expenditure on all such officers' quarters where the return at present is very low.

It is mentioned for the information of the Committee that the review of the annual rent return from the outlay on residential buildings on Railways, is already being made for each class of quarters through annual capital and revenue account of residential buildings which the Railways submit to the Railway Board. This procedure is in the nature of the productivity Test, to see whether the assessed rents have been fixed with a view to giving a return of 4% on the outlay on the residential buildings as prescribed under rules. The expenditure on all officers' quarters is thus brought under review, even though no attempt is made to watch the return with reference to each separate quarter or a block of quarters as and

when constructed. The procedure of *pooling* the rents of all quarters in each class, so as to have an assessed rent yielding 4% return on the capital outlay was adopted, as otherwise the quarters built during a period of high prices would be liable to be assessed very much higher rent than the same type of quarters built during a period of lower prices. In addition to the general review mentioned, a rent statement is also attached to each estimate for construction of quarters, indicating the rent return anticipated from the quarters. Even though this rent statement serves as a guide, a decision for constructing a quarter is taken, not merely with reference to this, but with reference to the rent return of all the quarters in a class including those already built.

3. From 1-7-1955, the basis of fixation of rent for gazetted officers' quarters was revised, so that the assessed rents are now at 6% of the total capital cost of all the officers' quarters on each Railway. It has been estimated that the assessed rent on the revised basis is likely to yield 5% (against 3.4% for 1953-54) on the overall capital cost on the Northern Railway precise results for a full year will be available only when the accounts for 1956-57 are closed. Taking the particular instance

of the Northern Railway Officers' colony in Diplomatic Enclave cited by the Estimates Committee, attention is drawn to the additional information in respect of this and other works furnished by the Railway Board on 26-12-55. As pointed out in the earlier statement furnished to the Estimates Committee on 11-3-55 in reply to Lok Sabha Sectt.'s O.M. No. 233(1)-EC/55, dated 2nd September, 1955, the estimated cost of providing 20 units of officers' bungalows was Rs. 21·23 lakhs *including the cost and development of land*. As under the extant orders the cost of land is to be excluded for the purpose of assessment of rent of quarters the capital cost of quarters for computation of rent was about Rs. 9·74 lakhs, with an anticipated return of about 1·3% (not $\frac{1}{2}$ %). As already mentioned, the return will be watched not with reference to individual quarters or groups of quarters, but only for an entire class in this case, for all gazetted officers' quarters on a Railway.

4. It will be appreciated from the foregoing observations that there is already a procedure for watching the annual return on different classes of quarters, and the Railway Board trust that this meets the Estimates Committee's objective.

[Ministry of Rlys. O.M. No. 56-B(c)-6000/Recommendations (31), dated 21-1-1957].

11 41-42

The Committee desire that a Productivity Review of expenditure on new Works undertaken on grounds other than financial and charged to Open Line Works (Revenue) and Development Fund should also be carried out. They further desire that the results of such reviews should be mentioned in the Reports of the Railways and where the anticipations expected at the time of incurring the expenditure are not realised, the reasons therefor and the action proposed to be taken in the matter should also be mentioned.

The Board have accepted the first part of the above recommendation. Necessary instructions to Railways have issued prescribing a review in respect of works sanctioned on and from 1-4-1956 costing over Rs. 10 lakhs for which a financial picture was presented at the time of sanction irrespective of the percentage return thus calculated.

The Railway Board consider that so long as the review is conducted and the results reported to the Board, the object aimed at by the Estimates Committee will probably be served, and no useful purpose will be served by loading the annual Report of Railways with the results of these reviews.

(Ministry of Railways O.M. No. 56-B(C)-6000/- Recommendations (31), dated 21-1-1957).

(For the information called for by the Committee)

The Ministry, in para 2 of their reply, have stated that the Railway Board consider that so long as the review is conducted and the results reported to the Board, the object aimed at by the Estimates Committee will probably be served, and no useful purpose will be served. It is requested that the reasons for the conclusion

The Ministry of Railways' conclusion that the object of the Estimates Committee will be served so long as the review is conducted and the results reported to the Railway Board and that it may not be necessary to incorporate the results in the "Reports of the Railways" was based on the consideration that a mere mention

that no useful purpose will be served etc. may please be furnished.

[L.S.S. O.M. No. 126-EC II (56), dated 22-8-1958]

of the results in the annual reports of the Railways would not in itself serve the purpose in view. To be fully intelligible, the details of the review, including the comparison with the estimate, would have to be given for each work. The reviews for all the works selected will thus run into several pages, and it was considered that loading the annual reports of Railways in this manner may not be necessary so long as the detailed reviews for any work or works are readily available in the files of the Railways Board's office for the information of any Member of Parliament or of any Parliamentary Committee who may want such details for any specific work or works.

[Ministry of Rlys. O. M. No. 56-B(C) 6000/-31st Report/Pt. I. dated 11-10-1958].

12 46-47 The Committee are very much concerned to note the very grate increase in the costs of constructions of new lines. They are not satisfied that the scope for economy and for reducing the cost of construction to a reasonable level is entirely limited. They, therefore, recommend that a cost analysis of some of the new lines recently constructed should be undertaken to see what positive steps could be taken to reduce costs of construction. The Committee would also like the form of Construction Accounts maintained at present to be examined by an experienced Accounts Officer to see what

Cost of construction of a new line depends on:—

- (i) nature of the country.
- (ii) standard of construction.
- (iii) prevailing cost of labour and materials.

As the nature of the country is fixed, cost of construction depends on the other two factors. Standard of construction is determined by the needs of traffic. Facilities required immediately on opening the line and in the near future

improvements could be effected therein for the efficient control of materials consumed and labour employed. The Committee consider that such an examination would be worth while since a reduction of even two per cent in costs would mean a saving of over a crore in the Second Five Year Plan.

are only provided to start with. Materials are obtained through Iron and Steel Controller, D.G.S. & D., Ministry of Commerce and Industry and contractors where almost always the lowest rates are accepted. Works are let out to contractors either on "Labour" or "through rates" by calling tenders. Labour, when employed directly by the department, is paid at market rates prescribed by Civil authorities or Minimum Wages Act. Quantum of departmental labour employed on a job is always subject to strict supervision at all stages.

Estimates are prepared for construction works and detailed accounts are maintained about the expenditure. There are checks and counter checks at every stage by the Executives, Accounts and Audit. There is thus no scope for unnecessary wasteful and extravagant expenditure.

The Board have, however, accepted the recommendation that the form of construction accounts maintained at present should be examined to see what improvements, if any, could be effected therein for the efficient control on materials consumed and labour employed.

The F.A. & C.A.O. of an important Railway has been entrusted with this examination.

[Ministry of Rlys. O.M. No. 56-B(c) 6000/Recommendations (31), dated 24-4-1957.]

17 55 The Committee suggest that the extent to which the installation of additional machinery has increased the output, efficiency and capacity of the particular machinery as well as of the workshops as a whole should be constantly watched. For this purpose the value of additional machinery installed in each of the various workshops year by year, especially where new machinery is being bought for the first time or where substantial improvements are anticipated, should be maintained separately and it should be compared with the increase in output, efficiency and capacity wherever such a comparison is possible. The results of such a comparison should also be indicated in the various Administrations Reports for each of the workshops.

The statistics which can be furnished for the workshops are—

(a) Quantum of work done (*e.g.* No. of orders completed, locomotives turned out, cranes repaired, tons of castings manufactured etc.);

(b) Balances under manufacturing suspense ;

(c) Repair days.

2. No direct relationship can be traced between the machinery installed and improvements effected as the latter is influenced by a large number of factors other than the installation of machinery.

3. New machinery and equipment is also obtained—

(a) to improve the quality of the work done.

(b) to make difficult processes more acceptable to labour (*e.g.* mechanisation of material handling.)

(c) to improve repair techniques (*e.g.* introduction of welding, normalising, furnishing etc.).

(d) to cater for newer types of rolling stock.

Under the circumstances, it is felt that it would be extremely difficult to link directly the value

of new machinery installed with the workshop statistics. Each item of machinery is justified as a separate item. The justification has to be accepted by the Accounts and Finance Branch and a check is maintained and recorded to see whether the machinery/equipment purchased serves the purpose for which it was obtained. Since the purposes for which machinery is obtained are diverse, it is felt that it will not be possible to make comparisons in the Annual Report.

[Ministry of Rlys. O.M. No. 56-B(C)-6000/Recommendations (31) dated 11-12-1956].

18 56-57 The Committee suggest that the principles of Productivity Test should also be applied to the expenditure on additional equipment also and, thereafter, when the work is brought into commission, the outturn should be watched to see that the anticipations in this regard have been fulfilled.

They also suggest that the results of such an analysis in each of the major workshops should also be indicated in the various Administration Reports and Report of the Railway Board.

While equipment is procured only after carefully considering various relevant points including the developments incorporated in the latest type of equipment and machines are tested to see whether their range of speeds and feeds is as specified and that the machine is, therefore, fully useful for the purposes intended, it is not always feasible to determine before hand the nature and extent of the additional output expected from each machine or to correlate its actual out-turn with that anticipated.

Most of the machines in Railway Workshops are "general purpose" machines on which a number

of different jobs are either fully or partially machined in economic batches. They are not employed on the production of one component only or on some of the operations necessary for producing one component as might be the case in certain factories, for instance, in an automobile factory in which each machine has to do a set operation/operations for making the same component day after day, or in a fertilizer factory or a coke-oven plant or a rolling mill where the number of processes done on each machine is limited. A productivity test based on the measurement of their output, therefore, appears impracticable.

[Ministry of Rlys. O.M. No. 56-B(c)-6000/Recommendations (31), dated 12-2-58].

25

21 The Committee are of opinion that there are many services for which the total costs including indirect charges could and should be worked out even within the framework of the present structure of account. They are further of opinion that the results of working should be shown in the Administration Report of the Zonal Railway as well as of Railway Board.

64

Incidental to rail transportation, the railways also render certain services such as catering, retiring room facilities, local delivery of packages, out agency services etc. which are in the nature of amenities to the railway users for which charges intended to meet out of pocket expenses are recovered. The proportion of expenditure on such incidental services and the earnings therefrom are not significant when compared the earnings or expenditure of the railway as a whole. While in certain cases the cost of such services can be worked out even within the frame-

work of the present structure of accounts, in others the magnitude of the return from such services would not ordinarily justify the maintenance of elaborate machinery for ascertaining the cost of such incidental services.

Even in other cases, working out the results and showing them in Administration report of the Zonal Railway as well as of the Railway Board would involve labour out of proportion to the importance of the matter particularly in the present context of conserving resources to the utmost by eliminating all avoidable work etc. As and when any particular sphere of activity develops, or in any specific context such a procedure is considered necessary, steps will be taken to work out and exhibit the financial results of the particular service. For example, the results of working of the railway catering department, which is now expanding, are worked out and shown *vide* annexure 'C' to demand No. 9 Misc. expenses (page 97 of the book of demand for grants for 1957-58).

[Ministry of Railways O.M. No. 56-B(C)-6000/
Recommendations (31), dated 18-7-1957].

The Committee would state that the present procedure for financial scrutiny and expenditure control requires vast changes with a view to improving the efficiency of working, reducing the incidence of expenditure and increasing the earnings of the Railways. They consider that the Accounts Department on whom this responsibility devolves, should adopt modern techniques for the purpose, which are being constantly evolved elsewhere, with the necessary modifications to suit conditions on the Indian Railways. They realise that the changes cannot be introduced all at once but nevertheless a beginning should be made without delay.

The procedure relating to financial scrutiny and expenditure control is under constant and continuous review by the Railway Board and improvements in the technique of accounting and control are frequently being made and will continue to be made as and when found necessary. The present procedures have been evolved as a result of experience over a long period now. While these procedures may be improved further as a result of future requirements, the present system cannot perhaps be categorised as one requiring either any drastic changes or vast improvements.

[*Ministry of Rlys. O.M. No. 56-B(C)-6000/Recommendations (31), dated 17-6-1957*].

The Committee doubt the wisdom of placing the entire burden of compiling the accounts, framing the budget and rendering financial advice on a single officer. They are, therefore, of the view that the functions at present attached to the office of the Financial Adviser and Chief Accounts Officer should be bifurcated, as there should be two separate heads of departments; the Chief Accounts Officer being concerned only with the compilation of accounts and for effecting the necessary check on the receipts and expenditure, etc. and the Financial Adviser with the prompt compilation of budget, making available financial

This recommendation of the Estimates Committee has been carefully considered by the Railway Ministry, but they regret that they are unable to accept it for the reasons stated below.

It is true that there has been an increase in the responsibilities attached to the post of Financial Adviser and Chief Accounts Officer, particularly in the context of the increasing tempo of work arising out of the implementation of the Plan, but the Railway Ministry think that it is not necessary for this reason to bifurcate the functions of the Financial Adviser and Chief Accounts Officer. Day to day operation and maintenance on an

advice to administration, close control and review of expenditure, and to the application of improved technique and introduction of changes in forms and procedure pertaining to accounting and finance etc.

The Committee hope that with this major organisational change the Departments would be in a position to effect an improvement in the control of expenditure etc. They consider that if one per cent of economy of expenditure and increase in earnings could be accomplished, the total gain to the Railways would be over Rs. 5 crores annually.

organisation like the Railway involve expenditure on men and material in a number of units over a large area; and regular link with, and control over, the accounts of receipts and expenditure constitute an effective instrument of financial scrutiny, particularly in respect of budgetary control. Considering the points at which accounts and financial scrutiny on railways overlap, there is a definite advantage in the existing system of having a common Head of Department at the top. The existing system of unified control over these two functions has worked very well in practice.

It is admitted, however, that the pressure on the F. A. & C. A. O. is growing, but wherever it has been found that some relief to the F. A. & C. A. O. is necessary, the same has been given by various measures. Firstly, in certain cases, extra post of Deputy C.A.O. was given, so that improved supervision and control at the administrative level was available, leaving the F.A. & C.A.O. free for overall control and general direction. For example on the Western Railway an extra post of Dy. C.A.O. (Construction) has been sanctioned, and on the Southern Railway a similar post was in operation till recently. On the South Eastern Railway, where the load on account of the Plan work is the greatest,

though initially only a Deputy C.A.O.'s post was sanctioned, subsequently when the volume and importance of work justified the same, a separate post of F. A. & C. A. O. (Construction) has been created, thus affording substantial relief to the Open Line F.A & C. A. O.

Apart from such specific relief, certain general organisational changes also tend to reduce the burden on the F. A. & C. A. O. in some cases. For example, with the bifurcation of the old North Eastern Railway into the North Eastern and North East Frontier Railways, the F. A. & C. A. O. of each of these two Railways has a considerably reduced burden. Similarly, though till recently, the Calcutta Electrification Project was under the control of a Dy. C.A.O. attached to the F. A. & C.A.O., Eastern Railway, a full time F. A & C. A. O. has now been sanctioned for the electrification schemes on the Eastern and South Eastern Railways.

It would thus be seen that while for the reasons explained above it is not considered desirable to bifurcate the Financial Adviser's duties and internal check duties between two independent heads of departments, care is taken to see that relief by other means is given, wherever necessary.

[Ministry of Railways O.M. No. 56-B(C)-6000/
Recommendations (31), dated 30-6-1958].

NEW DELHI-1;
April 15, 1959/Chaitra 25, 1881 (Saka).

BALVANTRAI G. MEHTA,
Chairman, Estimates Committee.

APPENDIX

Analysis of action taken by Government on the Recommendations contained in the Thirty-first Report of the Estimates Committee (First Lok Sabha).

1. Total number of recommendations made	35
2. Recommendations accepted fully by Government (<i>Vide</i> recommendations in Chapter II)—	
No.	26
Percentage of total	74·2%
3. Recommendations accepted by Government partly or with some modifications (<i>Vide</i> recommendation Nos. 11, 12 and 21 in Chapter III)—	
No.	3
Percentage of total	8·6%
4. Recommendations not accepted by Government but replies in respect of which have been accepted by the Committee (<i>Vide</i> recommendations Nos. 1, 10, 17, 18, 33, and 35 in Chapter III) .	
No.	6
Percentage of total	17·2%

**LIST OF AUTHORISED AGENTS FOR THE SALE OF PARLIAMENTARY
PUBLICATIONS OF THE LOK SABHA SECRETARIAT, NEW DELHI-1.**

Agency No.	Name and address of the Agent.	Agency No.	Name and address of the Agent	Agency No.	Name and address of the Agent
1.	Jain Book Agency, Connaught Place, New Delhi.	26.	The International Book Service, Deccan Gymkhana, Poona-4.	50.	Chanderkant Chiman Lai Vora, Gandhi Road, Ahmedabad.
2.	Kitabistan, 17-A, Kamla Nehru Road, Allahabad.	27.	Bahri Brothers, 188, Lajpat Rai Market, Delhi-6.	51.	S. Krishnaswamy & Co. P.O. Teppakulam, Tiruchirapalli-1.
3.	British Book Depot, 84, Hazratganj, Lucknow.	28.	City Booksellers, Sahanganj Street, Delhi.	52.	Hyderabad Book Depot, Abid Road (Gun Foundry) Hyderabad
4.	Imperial Book Depot, 268, Main Street Poona Camp.	29.	The National Law House, Near Indore General Library, Indore.	53.	(R) M. Gulab Singh & Sons (P) Ltd., Press Area, Mathura Road, New Delhi.
5.	The Popular Book Depot (Regd.), Lamington Road, Bomba. -7	30.	Charles Lambert & Co., 101, Mahatma Gandhi Road, Opp. Clock Tower, Fort, Bombay.	54.	R.C.V. Venkatchala Iyer, Near Railway Station, Chalakudi.
6.	H. Venkataramiah & Sons, Vidyaridhi Book Depot, New Statue Circle, Mysore.	31.	A. H. Wheeler & Co. (P) Ltd., 15, Elgin Road, Allahabad.	55.	R. The Chidambaram Provision Stores, Chidambaram.
7.	International Book House, Main Road, Trivandrum.	32.	M. S. R. Murthy & Co., Visakhapatnam.	56.	R. K. M. Agarwal & Sons, Railway Book Stall, Udaipur (Rajasthan).
8.	The Presidency Book Supplies, 8-C, Pycroft's Road Triplicane, Madras-5.	33.	The Loyal Book Depot, Chhipi Tank, Meerut.	57.	R. The Swadesamitran Ltd., Mount Road, Madras-2.
9.	Atma Ram & Sons, Kashmir Gate, Delhi-6.	34.	The Goods Companion, Baroda.	58.	The Imperial Publishing Co., 3, Faiz Bazar, Daryaganj, Delhi-6.
10.	Book Centre, Opp. Patna College, Patna.	35.	University Publishers, Railway Road, Jullundur City.	59.	Azeez General Agency, 47, Tilak Road, Tirupati.
11.	J. M. Jaina & Brothers, Mori Gate, Delhi-6.	36.	Students Stores, Raghunath Bazar, Jammu-Tawi.	60.	Current Book Stores, Maruti Lane, Raghunath Dadaji Street, Bombay-1.
12.	The Cuttack Law Times Office, Cuttack-2	37.	Amar Kitab Ghar, Dargah Road, Jamshedpur-1.	61.	A. P. Jambulingam, Trade Representative & Marketing Consultant, Prudential Bank Building, Rashtrapati Road, Secunderabad.
13.	The New Book Depot, Connaught Place, New Delhi.	38.	Allied Traders, Motia Park, Bhopal.	62.	K. G. Aseervandam & Sons, Cloughpet, P. O. Ongli, Guntur Dist., (Andhra).
14.	The New Book Depot, 79, The Mall, Simla.	39.	E. M. Gopal Krishna Kone, (Shri Gopal Mahal), North Chitrai Street, Madurai.	63.	The New Order Book Co., Filiss Bridge, Ahmedabad.
15.	The Central News Agency, 23/90, Connaught Circus, New Delhi.	40.	Friends Book House, M. U., Aligarh.	64.	The Triveni Publishers, Masulipatnam.
16.	Lok Milap, District Court Road, Bhavnagar.	41.	Modern Book House, 286, Jawahar Ganj, Jabalpur.	65.	Deccan Book Stall, Fergusson College Road, Poona-4.
17.	Reeves & Co., 29, Park Street, Calcutta-16.	42.	M. C. Sarkar & Sons (P) Ltd., 14, Bankim Chatterji Street, Calcutta -12.	66.	Jayana Book Depot, Chaparwala Kuan, Karol Bagh, New-Delhi-5.
18.	The New Book Depot, Modi No. 3, Nagpur.	43.	People's Book House, B-2-829/1, Nizam Shahi Road, Hyderabad Dn.	67.	Book land, 663, Madar Gate, Ajmer (Rajasthan).
19.	The Kashmir Book Shop, Residency Road, Srinagar, Kashmir.	44.	W. Newman & Co. Ltd., 3, Old Court House Street, Calcutta.	68.	Oxford Book & Stationery Co., Scindia House, Connaught Place, New Delhi.
20.	The English Book Store, 7-L, Connaught Circus, New Delhi.	45.	Thacker Spink & Co. (1938) Private Ltd., 3, Esplanade East, Calcutta-1.	69.	Makkala Pustaka Press, Balamandira, Gandhinagar, Bangalore-9.
21.	Rama Krishna & Sons, 16-B, Connaught Place, New Delhi.	46.	Hindustan Diary Publishers, Market Street, Secunderabad.	70.	Gandhi Samriti Trust Bhavnagar.
22.	International Book House, Private Ltd., 9, Ash Lane, Bombay.	47.	Laxmi Narain Agarwal, Hospital Road, Agra.		
23.	Lakshmi Book Store, 42, M. M. Queensway, New Delhi.	48.	Law Book Co., Sardar Patel Marg., Allahabad.		
24.	The Kalpana Publishers, Trichinopoly-3.	49.	D. B. Taraporewala & Sons Co. Private Ltd., 210, Dr. Naoroji Road, Bombay-1.		
25.	S. K. Brothers, 15A/65, W.E.A., Karol Bagh, Delhi-5.				

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